

**3-0710.10 OPERATING STATEMENT – REVENUE ACCOUNT MATRIX**

COUNTY TREAS BARS ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
<b>REVENUE FROM LOCAL SOURCES - 1000</b>				
311010	1111	District – Real Property Tax	Various	Levied Funds/Budgeted
311022	1112	District – Personal Property	Various	Levied Funds/Personal
-----	1113	District – Special Mobile Equipment	61-3-431	Levied Funds/Personal
311021	1114	District – Personal Property – Mobile Homes	Various	Levied Funds
311040	1116	District – Net and Gross Proceeds	15-23 – Part 5 & 8	Levied Funds
-----	1117	District – Distribution of Prior Year's Protested Taxes	20-9-104	Levied Funds
-----	1118	District – Dept. of Revenue Tax Audit Receipts	ARMS T10/Ch 46	Levied Funds
-----	1123	District – Coal Gross Proceeds	15-23-703	1989 Mill Levies
313000	1130	District – Tax Title and Property Sales	7-8-2306	Levied Funds
312000	1190	District – Penalties and Interest on Delinquent Taxes	AGO N71 V42	Levied Funds
-----	1310	District – Tuition, Individual	20-9-141	General Fund
-----	1311	District – Driver's Ed Fees	20-7-507	Traffic Ed Fund
-----	1320	District – Tuition, In State school district	20-9-141	General Fund
-----	1330	District – Tuition, Out of State school district	20-9-141	General Fund
-----	1340	District – Adult Education Fees	20-7-704	Adult Ed Fund
-----	1410	District – Transportation Fees – Individual	20-10-122/123	General/Transp Fund
-----	1420	District – Transportation Fees – In State school district	20-10-144	General/Transp Fund
-----	1430	District – Transportation Fees – Out of State school district	20-10-144	General/Transp Fund
-----	1440	District – Transportation Fees – Student Activity, Other	20-9-214	General/Transp Fund
371000	1510	District – Interest Earnings	20-9-212/213	To Fund Earning
371000	1520	District – Investment Dividends	20-9-212/213	To Fund Earning
371000	1530	District – Net Increases/Decreases in Fair Value of Investments	20-9-212/213	To Fund Earning
-----	1611	District – Food Sales, Reimbursable Lunch	20-10-207	Lunch Fund
-----	1612	District – Food Sales, Reimbursable Breakfast	20-10-207	Lunch Fund
-----	1613	District – Food Sales, Special Milk	20-10-207	Lunch Fund
-----	1614	District – Snack Program	20-10-207	Lunch Fund
-----	1621	District – Food Sales, Non-Reim Lunch	20-10-207	Lunch Fund
-----	1622	District – Food Sales, Non-Reim Breakfast	20-10-207	Lunch Fund
-----	1623	District – Food Sales, Non-Reim Milk	20-10-207	Lunch Fund
-----	1624	District – Snack Sales	20-10-207	Lunch Fund
-----	1630	District – Food Sales, Catering	20-10-207	Lunch Fund
-----	1632	District – Food Sales, Adult	20-10-207	Lunch Fund
-----	1634	District – Food Sales, Ala Carte	20-10-207	Lunch Fund
-----	1636	District – Food Sales, Summer Foods – Adult	20-10-207	Lunch Fund

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		<b>REVENUE FROM LOCAL SOURCES - 1000</b>		
-----	1700	District – Student Extracurricular Activity Receipts	20-9-214	Student Activity Fund
-----	1800	District – Community Service Activities	20-9-214	General/Rental Fund (whichever pays expenses per source of revenue)
-----	1900	District – Other Revenue – Attach Supplemental Explanation		
-----	1910	District – Rentals/Building & Equipment	20-6-607	General/Rental Fund
-----	1911	Private Insurance – Audiological		Misc Programs Fund
-----	1912	Private Insurance – Physical Therapy		Misc Programs Fund
-----	1913	Private Insurance – Occupational Therapy		Misc Programs Fund
-----	1914	Private Insurance – Speech Therapy		Misc Programs Fund
-----	1915	District – Dorm Charge – Students/Teachers	20-9-509	General/Rental Fund
-----	1920	District – Contributions and Donations	20-9-604	Per Donation
-----	1940	District – Textbook Sale and Rental	20-9-214	General
-----	1945	District – Fees for Resale of Supplies and Materials	20-9-214	General
-----	1950	District – Services Provided Other Schools	20-9-701	General/Interlocal Agmt
-----	1960	District – Services Provided Other Governments	20-9-701	General/Interlocal Agmt
-----	1970	District – Services Provided Other Funds		
-----	1981	District – Summer School Tuition	20-9-214	General
-----	1982	District – Drivers Ed Fee – Summer Session	20-7-507	Traffic Ed Fund
		<b>REVENUE FROM COUNTY SOURCES – 2000</b>		
-----	2114	County Metal Mines License Taxes 20-9-231	15-37-111	Metal Mines Fund
-----	2115	County Hard Rock Mining Impact Trust Reserve 20-9-231	7-6-2225	Metal Mines Fund
-----	2220	County Transportation Reimbursement	20-10-146	Transportation Fund
-----	2240	County Distribution – Retirement	20-3-205	Retirement Fund

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COUNTY TREAS BARS ACCOUNT	CURRENT OPI ACCOUNT	ACCOUNT DESCRIPTION	LEGAL REFERENCE	FUND DISTRIBUTION
		<b>REVENUE FROM STATE SOURCES - 3000</b>		
-----	3110	Direct State Aid	20-9-344, 20-5-324	General/Tuition
-----	3111	Quality Educator	20-9-327	General Fund
-----	3112	At-Risk Student Payment	20-9-328	General Fund
-----	3113	Indian Education for All	20-9-329	General Fund
-----	3114	American Indian Achievement Gap	20-9-330	General Fund
-----	3115	State Spec Ed Allowable Cost Pmt to Districts	20-9-321	General Fund
-----	3120	State Guaranteed Tax Base Subsidy	20-3-106(14)	General/Rtmt/Debt Svc
-----	3210	State Transportation Aid	20-10-145	Transportation Fund
-----	3220	State Food Services Match	20-10-201	School Food Fund
-----	3233	State Special Education Co-op Payment	20-7-451	Co-op Fund 382
-----	3234	State Quality Educator Payment to Coop		Co-op Fund 382
-----	3235	State Audiology Contracts	20-7-403(14)	Misc Programs Fund
-----	3260	State Driver Education	20-7-507	Traffic Ed Fund
-----	3281	State Technology Aid	20-9-533	Misc Prog/Tech Fund
-----	3282	State Flex Fund Payment	20-9-543	Flexibility Fund
-----	3290	Other State Grants		Misc Programs Fund
-----	3302	State Payment In Lieu of Taxes-Fish/Wildlife/Parks	87-1-604	Per Co. Commissioners
-----	3330	State Hard Rock Mining Impact Aid		
-----	3340	State Coal Board Grants	90-6-208	Misc Programs Fund
-----	3351	Medicaid – Audiological		Misc Programs Fund
-----	3352	Medicaid – Physical Therapy		Misc Programs Fund
-----	3353	Medicaid – Occupational Therapy		Misc Programs Fund
-----	3354	Medicaid – Speech Therapy		Misc Programs Fund
-----	3355	Medicaid – Miscellaneous		Misc Programs Fund
-----	3356	Medicaid – CSCT		Misc Programs Fund
-----	3444	School Block Grant (HB124)	SB424	General/Transportation
-----	3445	Combined Fund School Block Grant (SB424)	SB424	Levied Funds
-----	3460	State Montana Oil and Gas Tax	15-36-323,324	1989 Mill Levies
-----	3600	State Gifted and Talented Grant	20-7-903	Misc Programs Fund
-----	3610	State In State Day Treatment Funds		Misc Programs Fund
-----	3620	State Adult Education Reimbursement	20-7-712	Misc Programs Fund
-----	3630	OTO Energy Cost Relief and Transportation	HB1 (2005)	Misc Programs Fund
-----	3640	OTO Weatherization and Deferred Maintenance	HB1 (2005)	Misc Programs Fund
-----	3650	OTO Indian Education for All	HB1 (2005) SB2 (2007)	Misc Programs Fund
-----	3660	OTO Capital Investment and Deferred Maintenance	SB2 (2007)	Misc Programs Fund
-----	3670	OTO Kindergarten Start-up	SB2 (2007)	Misc Programs Fund
-----	3680	K-12 Education Data Systems	HB 2 (2007)	Misc Programs Fund
-----	3900	State Career and Technical Education (CTE)	20-7-306	Misc Programs Fund

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		<b>REVENUE FROM FEDERAL SOURCES - 4000</b>		
-----	4100	Miscellaneous Direct Federal Grants	20-9-507	Misc Programs Fund
-----	4110	Head Start	20-9-507	Misc Programs Fund
-----	4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20-9-507	Misc Programs Fund
-----	4130	Title VII Indian Education	20-9-507	Misc Programs Fund
-----	4140	Title VII, Johnson O'Malley (JOM) Indian Education	20-9-507	Misc Programs Fund
-----	4200	Title I, Part A, Improving Basic Programs	20-9-507	Misc Programs Fund
-----	4210	Title I, Part A, Accountability	20-9-507	Misc Programs Fund
-----	4220	Title I, Part A, Improvement Grants	20-9-507	Misc Programs Fund
-----	4230	Title I, Part B, Subpart 1, Reading First	20-9-507	Misc Programs Fund
-----	4240	Title I, Part B, Subpart 3, Even Start	20-9-507	Misc Programs Fund
-----	4250	Title I, Part C, Migrant Education	20-9-507	Misc Programs Fund
-----	4260	Title I, Part C, Migrant Incentive	20-9-507	Misc Programs Fund
-----	4270	Title I, Part D, Neglected, Delinquent & At-Risk Youth	20-9-507	Misc Programs Fund
-----	4280	Title I, Part F, Comprehensive School Reform	20-9-507	Misc Programs Fund
-----	4290	Title I, Part G, Advanced Placement	20-9-507	Misc Programs Fund
-----	4300	Title II, Part A, Teacher and Principal Training & Recruiting	20-9-507	Misc Programs Fund
-----	4310	Title II, Part D, Educational Technology	20-9-507	Misc Programs Fund
-----	4320	Title III, Part A, English Language Acquisition/Enhancement	20-9-507	Misc Programs Fund
-----	4330	Title IV, Part A, Safe & Drug-Free Schools & Communities	20-9-507	Misc Programs Fund
-----	4340	Title IV, Part B, 21 <sup>st</sup> Century Community Learning Centers	20-9-507	Misc Programs Fund
-----	4350	Title V, Part A, Innovative Programs	20-9-507	Misc Programs Fund
-----	4360	Title V, Part D, Subpart 3, Character Education	20-9-507	Misc Programs Fund
-----	4370	Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	20-9-507	Misc Programs Fund
-----	4380	Title X, Part C, Education of Homeless Children & Youth	20-9-507	Misc Programs Fund
-----	4390	Title I, Part G, School Improvement	20-9-507	Misc Programs Fund
-----	4510	Carl Perkins (Federal Vo-Ed) – Basic Grant	20-9-507	Misc Programs Fund
-----	4520	Carl Perkins (Federal Vo-Ed) – Competitive	20-9-507	Misc Programs Fund
-----	4530	Adult Basic Education TANF	20-9-507	Misc Programs Fund
-----	4540	Adult Basic and Literacy Education (ABLE)	20-9-507	Misc Programs Fund
-----	4550	Federal School Food Reimbursement	20-10-201	School Foods Fund
-----	4552	Fresh Fruit and Vegetable Program	20-10-201	School Foods Fund
-----	4555	School Food Summer Program	20-10-201	School Foods Fund
-----	4556	Adult/Child Care Program	20-9-507	Misc Programs Fund
-----	4560	IDEA, Part B, Children with Disabilities	20-9-507	Misc Programs Fund
-----	4570	IDEA, Preschool	20-9-507	Misc Programs Fund
-----	4580	IDEA, Part D, State Program Improvement	20-9-507	Misc Programs Fund

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		<b>REVENUE FROM FEDERAL SOURCES - 4000</b>		
-----	4650	Misc. Federal Grants from OPI (Learn & Serve, Reading Excellence, School Renovation, IDEA, Technology)	20-9-507	Misc Programs Fund
-----	4700	Misc. Federal Grants from Other State Agencies	20-9-603	Misc Programs Fund
-----	4710	GEAR UP	20-9-507	Misc Programs Fund
-----	4720	Carl Perkins (Federal Vo-Ed) – Tech Prep	20-9-507	Misc Programs Fund
-----	4800	Federal Payment in Lieu of Taxes	7-6-101	Per County Commission
-----	4820	Federal Impact Aid (P.L. 874)	20-9-514	Impact Aid Fund
-----	4930	Federal Indirect Cost Reimb/Aggregate of Reimbursements	20-9-507	Misc. Programs Fund (see Topic 5-0350)
-----	4940	Schoolwide	20-9-507	Misc Programs Fund
		<b>REVENUE FROM OTHER FINANCING SOURCES – 5000</b>		
-----	5110	Sale of Bonds	20-9-508	Building Fund
-----	5120	Proceeds from Refunding Bonds	20-9-412	Building Fund
-----	5200	Sale or Compensation for Loss of Assets 20-9-604	20-9-508	Discretion of Board
-----	5300	Operating Transfers from Other Funds	Topic 5-0520	General/Comp Absences
-----	5400	Proceeds from Long-Term Liabilities/Board of Investments	20-9-471	Bldg/Bldg Res/Misc Prog
-----	5700	Resource Transfers from Other School Districts or Cooperatives	Topic 5-1500	General/Misc Prog/X82
-----	5710	Special Education Resource Transfers of Local/State Funds		Co-op Fund
		<b>ADJUSTMENT TO BEGINNING FUND BALANCE – 6000</b>		
-----	6100	Material Prior Period Revenue Adjustments	ARMS 10.10.305 See Topic 5-0280	
-----	9710	Residual Equity Transfers In	20-9-201	General Fund